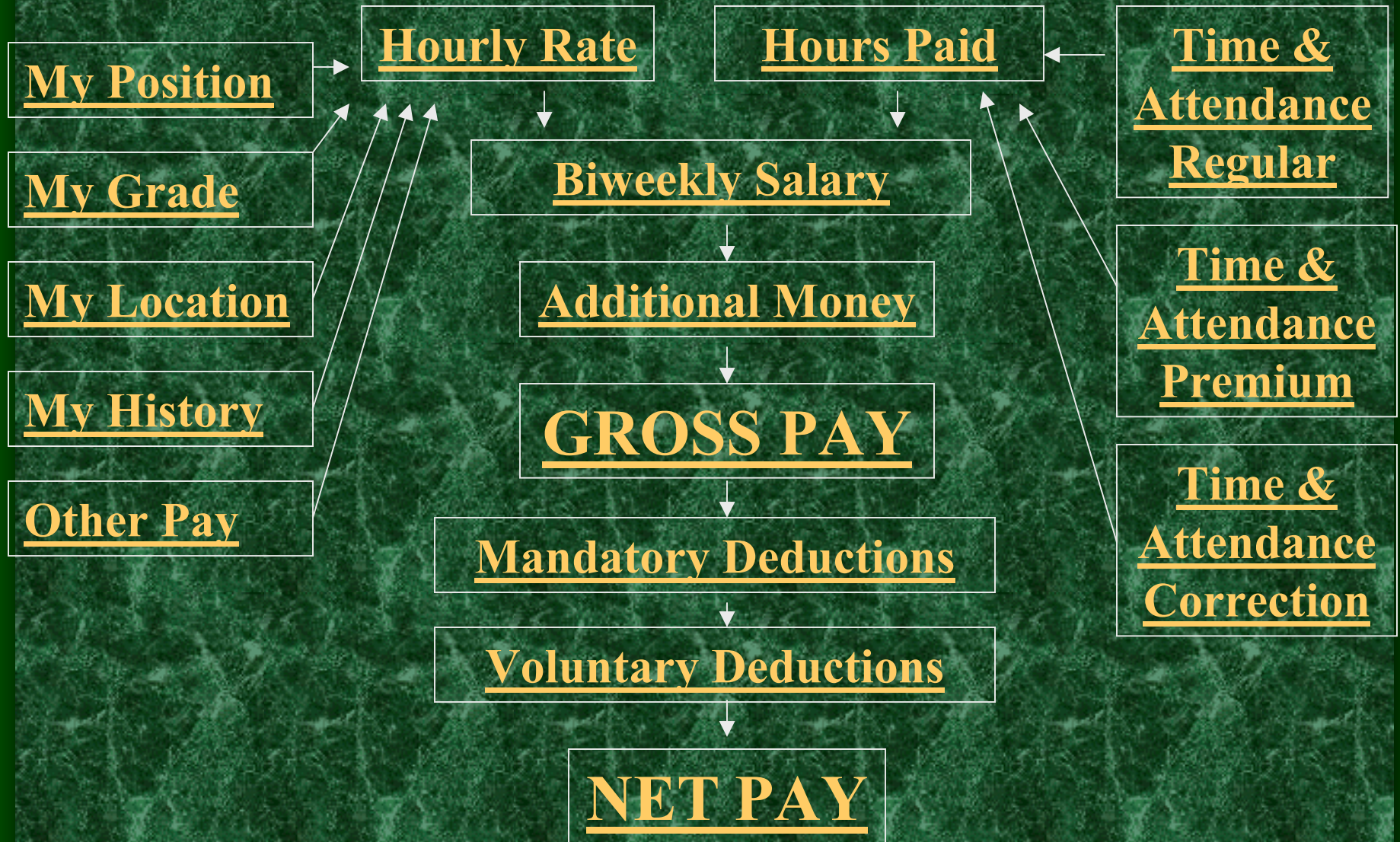


Creating a Salary Check



My Position

- Each position has an assigned pay plan and grades.
 - Pay plan could be General Schedule (GS) or Wage Grade (WG) or Executive Schedule (ES)
 - Grades could be 1 through 15
 - Example: Accounting Technician (GS-5/6/7)



My Grade

- Each employee is selected for a job at a specific grade.
 - Position may be GS-5/6/7
 - You may be currently at the GS-6 level.



My Location

- There are over 300 charts. Which one is used?
 - Pay Plan from the position
 - Grade you are currently
 - Where you work
 - Special Salary Chart
(Example: IT Jobs, Clerical & Accountants in DC)
 - Wage Grade Charts by location



My History

- When you move to a new job, HR uses one of two rules to set pay:
 - Mandatory Promotion Rule (Promotion only)
 - Current base salary + 2 steps
 - Highest Previous Rate (All actions)
 - Current base salary for grade/step held previously
 - Determine which is higher
 - “Meet or Beat” in new grade



Other Pay

- In rare instances there are other things added to pay:
 - Retention Allowance (hard to fill job)
 - Cost of Living Allowance (Alaska, Hawaii)
 - Availability Pay (Law Enforcement Officers)



Hourly Rate

- My annual rate is based on:
 - My position
 - My Grade
 - My location
 - My history
 - Other pay
- My hourly rate is:
 - Annual Rate divided by 2,087 work hours



Time & Attendance Report

- Base (Regular) Hours
 - Full Time (80 hours)
 - Part Time Schedule (Hours worked)
 - Leave Without Pay (LWOP)
 - Shift or Night Differential



Time and Attendance Report

■ Premium Pay

➤ Overtime worked

- Usually 1-1/2 times regular rate
- Some employees capped at their regular rate

➤ Holiday worked

- Regular rate
- In addition to regular rate for staying home
- So like “double time”



Time and Attendance Report

- Correction Card

(Examples which increase pay)

- Adds overtime to an earlier pay period
- Corrects LWOP to paid leave or work time



Hours Paid

- Number of hours to be paid is based on
 - Regular Hours
 - Premium Pay hours
 - Correction hours



Biweekly Salary

Hourly Rate

X

Hours Paid



Additional Money

- Awards
 - Performance Award
 - Special Act Award
 - (Spot Award is paid separately)
- Money owed to you
 - Correction to pay or withholding
- Allowances
 - Example: Uniform allowance



Biweekly Salary
+
Additional Money
=
TOTAL
GROSS
PAY



Mandatory Deductions

- Benefits

- Retirement (CSRS, FERS)
- Social Security (OASDI)
- Medicare (HITS)

- Taxes

- Federal
- State

Mandatory Deductions (Cont.)

- Court Ordered
 - Alimony
 - Child Support
 - Garnishments
 - Tax Levies
- Indebtedness to Agency
 - Repayment of salary overpayment
 - Health Insurance Premiums due



Voluntary Deductions

- Health Insurance
- Life Insurance
- Thrift Savings Plan
- Savings Bonds
- Financial Allotments
- Combined Federal Campaign
- Union Dues



GROSS PAY

-

Mandatory Deductions

-

Voluntary Deductions

=

NET PAY

